



MAIL TO: State of Washington
Department of Revenue
PO Box 34051
Seattle, WA 98124-1051

OCTOBER 2003

10

03

COMBINED EXCISE TAX RETURN

ONLY Fill in Box if Amended Return Information Attached

Sample Tax Return – A Lodging

NAME Jane Doe TAX REGISTRATION NO. 600-600-600

FIRM NAME Jane's Sea-Tac Hotel Motel

STREET ADDRESS 1234 Main St. SE

CITY, STATE, ZIP Sea Tac, WA 98124

Address Changes? ☐ business location ☐ mailing address ☐ both ☐ Business closed? ☐ Date closed ___/___/___ See Help section, pg 2.

Please fill in the appropriate box and note address changes above.

Use Black Ink & Return Original Form

STATE BUSINESS AND OCCUPATION

| Line No. | Tax Classification | Code | Column 1 Gross Amount | Col. 2 Deductions* Totals from Pg. 3 & 4 | Column 3 Taxable Amount | Col. 4 Rate | Column 5 Tax Due |
|---------------|---|------|--------------------------|---|----------------------------|----------------|---------------------|
| 1 | Extracting, Extracting for Hire | 16 | | | | .00484 | |
| 2 | Slaughter, Break Proc, Perish Meat-Whlsc; Mfg Wheat into Flour; Raw Seafood; Soybean & Canola Proc | 30 | | | | .00138 | |
| 3 | Travel Agent Com/Tour Operators; Intl Charter Freight Brokers; Stevedoring | 28 | | | | .00275 | |
| 4 | Insurance Agents; Insurance Brokers Commis | 14 | | | | .00484 | |
| 5 | Prescription Drug Warehousing; Mfg: Fresh Fruit & Veg, Dairy Products, <u>Bio/Alcohol Fuel</u> , or Split/Proc Dried Peas | 21 | | | | .00138 | |
| 6 | Processing for Hire; Printing and Publishing | 10 | | | | .00484 | |
| 7 | Manufacturing | 07 | | | | .00484 | |
| 8 | Royalties; Child Care | 80 | | | | .00484 | |
| 9 | Wholesaling | 03 | | | | .00484 | |
| 10 | Warehousing; Radio & TV Broadcasting; Public Rd Const; Gov Contracting; <u>Chem Dependency Ctr (after 7/26/03)</u> | 11 | | | | .00484 | |
| 11 | Public or Nonprofit Hospitals | 55 | | | | .015 | |
| 12 | Cleanup of Radioactive Waste for US Gov | 83 | | | | .00471 | |
| 13 | Service & Other Activities | 04 | 1,000 00 | | 1,000 00 | .015 | 15 00 |
| 14 | Retailing of Interstate Transportation Equip | 19 | | | | .00484 | |
| 15 | Retailing | 02 | 251,000 00 | 10,000 00 | 241,000 00 | .00471 | 1,135 00 |
| TOTAL B&O TAX | | | | | | | 1,150 00 |

GROSS AMOUNTS FOR RETAILING AND
RETAIL SALES MUST BE THE SAME

* Deductions taken but not itemized on pages 3 and 4 will be disallowed.

II STATE SALES AND USE TAX

| | | | | | | | |
|-----------------------------|--|----|------------|---|------------|------|-----------|
| 16 | Retail Sales (also complete local tax section III) | 01 | 251,000 00 | 16,000 00 | 235,000 00 | .065 | 15,275 00 |
| 17 | Use Tax/Deferred Sales Tax (also complete local tax section III) | 05 | | Value of articles used by taxpayer as a consumer on which no Washington sales tax has been paid | | .065 | |
| TOTAL STATE SALES & USE TAX | | | | | | | 15,275 00 |

III LOCAL CITY AND/OR COUNTY SALES AND USE TAX

| Local Sales Tax (Enter applicable rate of tax) Code 45 | | | | |
|--|---------------|----------------|------------|---------------------|
| Total Taxable Amount must be the same as line 16, column 3, Taxable Amount | | | | |
| Line No. | Location Code | Taxable Amount | Local Rate | Tax Due City or Co. |
| 18 | 1733 | 50,000 00 | .019 | 950 00 |
| 19 | 5033 | 185,000 00 | .017 | 3,145 00 |
| 20 | | | | |
| 21 | | | | |
| 22 | | | | |
| TOTAL TAXABLE | | 235,000 00 | TOTAL | 4,095 00 |

| Local Use Tax/Deferred Sales Tax (Enter applicable rate of tax) Code 46 | | | | |
|---|---------------|-------------------|------------|---------------------|
| Total Value of Articles must be the same as line 17, column 1, Gross Amount | | | | |
| Line No. | Location Code | Value of Articles | Local Rate | Tax Due City or Co. |
| 23 | | | | |
| 24 | | | | |
| TOTAL VALUE OF ARTICLES | | | TOTAL | |

| Line No. | Tax Classification | Code | Taxable Amount | Rate | Tax Due |
|----------|--------------------------------|------|----------------|--------|---------|
| 25 | Motor Vehicle Sales/Leases | 120 | | .003 | |
| 26 | Region Transit Authority (RTA) | 89 | 235,000 00 | .004 | 940 00 |
| 27 | King County Food & Bev | 90 | 25,000 00 | .005 | 125 00 |
| 28 | Litter Tax | 36 | | .00015 | |

DUE DATE: NOVEMBER 20, 2003

★ 5% Penalty Assessed After November 20, 2003
15% Penalty Assessed After December 31, 2003
25% Penalty Assessed After February 2, 2004

If the due date falls on a weekend or legal holiday, the due date is extended to the next business day.

► Please fill in this box if you had no business activity. ☐ (see Help section, pg. 2)
► This return must be mailed, unless filed electronically.

► Please make check or money order payable to the Washington State Department of Revenue. Do not send cash or coins.

► For assistance, call (800) 647-7706.

► Signature Jane Doe

► Ph. (206) 555-1212 Date 11/20/2003

| Line No. | Item | VIII TOTALS |
|---------------------------------------|---|-------------|
| 29 | Total All Tax Due from page 1 | 21,585 00 |
| 30 | Total All Tax Due from page 2 | 7,030 00 |
| 31 | Rental Car Tax (attach Rental Car Tax Addendum) | |
| 32 | Subtotal (add lines 29-31) | 28,615 00 |
| 33 | Credit (from page 2, section VII, total credit) | |
| 34 | Subtotal (subtract line 33 from line 32) | 28,615 00 |
| 35 | Add Penalty, if applicable ★ Minimum \$5.00 | |
| TOTAL AMOUNT OWED (add lines 34 - 35) | | 28,615 00 |

402406100301

(8-19-03) ★Penalty waiver request? Attach and fill in box. ☐ (see Help section, pg 2)

**IV LODGING TAXES**

| TRANSIENT RENTAL INCOME INFORMATION (enter location code and income only) Code 47 | | | | | | | |
|---|---------------|---------|----|---------------|--------|--|---------------|
| Line No. | Location Code | Income | | Location Code | Income | | Location Code |
| 37 | 1733 | 185,000 | 00 | | | | |
| 38 | | | | | | | |

| CONVENTION AND TRADE CENTER TAX | | | | | Code 48 | |
|--|---------------|----------------|----|------|----------------|-----------|
| Line No. | Location Code | Taxable Amount | | Rate | Tax Due | |
| 39 | 1733 | 185,000 | 00 | .028 | 5,180 | 00 |
| 40 | | | | | | |
| 41 | | | | | | |
| TOTAL CONVENTION & TRADE CENTER TAX | | | | | 5,180 | 00 |

| SPECIAL HOTEL/MOTEL TAX | | | | | Code 70 | |
|--------------------------------------|---------------|----------------|----|------|----------------|-----------|
| Line No. | Location Code | Taxable Amount | | Rate | Tax Due | |
| 42 | 1733 | 185,000 | 00 | .01 | 1,850 | 00 |
| 43 | | | | | | |
| 44 | | | | | | |
| TOTAL SPECIAL HOTEL/MOTEL TAX | | | | | 1,850 | 00 |

| Line No. | Tax Classification | Code | Column 1 Gross Amount | Col. 2 Deductions* Totals from Pg. 4 | Column 3** Taxable Amount | Col. 4 Rate | Column 5 Tax Due |
|----------|--|------|--------------------------|---|------------------------------|----------------|---------------------|
| 45 | Water Distribution | 60 | | | | .05029 | |
| 46 | Sewer Collection | 61 | | | | .03852 | |
| 47 | Power | 49 | | | | .03873 | |
| 48 | Gas Distribution; Telegraph | 26 | | | | .03852 | |
| 49 | Motor Transportation; Railroad; Railroad Car | 08 | | | | .01926 | |
| 50 | Urban Transportation; Vessels Under 65 ft | 12 | | | | .00642 | |
| 51 | Other Public Service Business | 13 | | | | .01926 | |

** If taxable amounts on lines 45-51 column 3 total less than \$2,000, no Public Utility Tax is due.

TOTAL STATE PUBLIC UTILITY TAX

| Line No. | Tax Classification | Code | Column 1 Gross Amount | Col. 2 Deductions* Totals from Pg. 4 | Column 3 Taxable Amount | Col. 4 Rate | Column 5 Tax Due |
|----------|--|-----------|--------------------------|---|----------------------------|----------------|---------------------|
| 52 | Tobacco Products | 20 | | | | 1.2942 | |
| 53 | Refuse Collection | 64 | | | | .036 | |
| 54 | Petroleum Products Tax | 57 | | | | .005 | |
| 55 | Hazardous Substance | 65 | | | | .007 | |
| 56 | Intermediate Care Facilities for the Mentally Retarded (IMR) | 79 | | | | .06 | |

| Line No. | Tax Classification | Code | Item | Quantity Sold | Rate | Tax Due |
|----------|-----------------------------------|------|---|---------------|---------|---------|
| 57 | Solid Fuel Burning Device Fee | 59 | Number of Stoves, Fireplaces, & Solid Fuel Burning Devices: | | \$30.00 | |
| 58 | Syrup Tax | 54 | Number of Gallons (whole numbers only): | | \$1.00 | |
| 59 | State Enhanced 911 Tax | 93 | Number of Taxable Switched Access Lines: | | .20 | |
| 59b | (Wireless) State Enhanced 911 Tax | 94 | Number of Taxable Radio Access Lines (Wireless): | | .20 | |

| Line No. | Tax Classification | Code | Item | Number of Days | Rate | Tax Due |
|----------|--|-----------|---|----------------|---------------|---------|
| 60 | Quality Maintenance Fee on Nursing Facility Operators | 78 | Total Number of Patient Days Less Medicare Days: | | \$6.50 | |

TOTAL OTHER TAXES (Add lines 52-60)

NEED HELP?

Internet Assistance – Go to DOR's home page at <http://dor.wa.gov>

- Click on **FORMS** to access forms including the Local Sales and Use Tax Addendum, and other tax-related forms.
- Under **Tax Topics**, click on **BUSINESS** for answers to frequently asked questions and business closure information, and the **Filing Your Tax Return** link provides penalty waiver information. Under **PUBLICATIONS**, the **Business Tax Guide** link provides tax return information and instructions.
- To update your account information or to close your account with the Department of Revenue, click on **CONTACT US**, then **Business Account Closure/Update**.

Telephone Assistance

- Call the Department of Revenue office nearest you or (800) 647-7706.
- To file a No Business Activity return by telephone, call (800) 647-7706. Enter code 111 and follow these steps: 1) Enter your 9-digit tax registration number; 2) Verify the number entered; 3) Enter 3; 4) Respond to pre-recorded questions to file your return over the telephone. Do not mail paper return back to the department.
- For penalty waiver criteria information, call (800) 334-8969 and enter code 429.
- For business closure information, call (800) 334-8969 and enter code 430.

To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users may call (800) 451-7985.

VII CREDITS

| Line No. | Credit Classification | Credit I.D. | Amount |
|----------|---|-------------|--------|
| 61 | Multiple Activities Tax Credit (attach Schedule C) | 800 | |
| 62 | High Technology Credit (attach Research & Development Credit Affidavit) | 830 | |
| 63 | Manufacturing Software; Programming Rural Employment B&O Credit | 860 | |
| 64 | Help Desk Services B&O Credit | 865 | |
| 65 | Alternatives to Field Burning B&O Credit | 875 | |
| 66 | International Services Credit | 855 | |
| 67 | Small Business B&O Tax Credit (see table enclosed) | 815 | |
| 68 | Electric Utility Rural Economic Development Revolving Fund Public Utility Tax Credit | 870 | |
| 69 | Bad Debt Tax Credit (attach Schedule B) | 801 | |
| 70 | Hazardous Substance | 805 | |
| 71 | Public Utility Tax Credit for Billing Discounts/Qualified Contributions to a Low Income Home Energy Assistance Fund | 880 | |
| 72 | Other Credits (attach appropriate documents) | 810 | |

TOTAL CREDIT (transfer to page 1, line 33)



OCTOBER 2003

DEDUCTION DETAIL

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- If you have deductions, *return pages 3 and 4*. If you do not have deductions, *do not return pages 3 and 4*.
- Deductions taken on the Combined Excise Tax Return, but not itemized on this form will be disallowed.
- Report deductions under the heading that corresponds to your reporting activity.
- Transfer the total amount of each deduction from this form to the corresponding tax classification on your return in the deduction column.

If Completing, Fill out Name, Tax Registration Number and Attach to Combined Excise Tax Return.

► Name Jane's Sea-Tac Hotel Motel

► Tax Registration No. 600 – 600 – 600

| Line 1 - Extracting, Extracting for Hire | I.D. | Amount |
|---|------|--------|
| Bad Debts | 1601 | |
| Cash & Trade Discounts | 1602 | |
| Other (Explain): | 1699 | |
| TOTAL | | |
| Line 2 - Slaughter, Break Processing... | I.D. | Amount |
| Bad Debts | 3001 | |
| Cash & Trade Discounts | 3002 | |
| Other (Explain): | 3099 | |
| TOTAL | | |
| Line 3 - Travel Agent Com; Intl Charter... | I.D. | Amount |
| Bad Debts | 2801 | |
| Cash & Trade Discounts | 2802 | |
| Other (Explain): | 2899 | |
| TOTAL | | |
| Line 4 - Insurance Agents; Insurance... | I.D. | Amount |
| Bad Debts | 1401 | |
| Other (Explain): | 1499 | |
| TOTAL | | |
| Line 5 - Manufacturing Fresh Fruits and... | I.D. | Amount |
| Bad Debts | 2101 | |
| Cash & Trade Discounts | 2102 | |
| Freight on Out-of-State Deliveries | 2103 | |
| Interstate & Foreign Sales (Use for Prescription Drug Warehousing Only) | 2104 | |
| Advances Reimbursements; Rtrns & Allowances | 2107 | |
| Other (Explain): | 2199 | |
| TOTAL | | |
| Line 6 - Processing for Hire; Printing and... | I.D. | Amount |
| Bad Debts | 1001 | |
| Cash & Trade Discounts | 1002 | |
| Freight on Out-of-State Deliveries | 1003 | |
| Advances Reimbursements; Rtrns & Allowances | 1007 | |
| Other (Explain): | 1099 | |
| TOTAL | | |
| Line 7 - Manufacturing | I.D. | Amount |
| Bad Debts | 0701 | |
| Cash & Trade Discounts | 0702 | |
| Freight on Out-of-State Deliveries | 0703 | |
| Advances Reimbursements; Rtrns & Allowances | 0707 | |
| Other (Explain): | 0799 | |
| TOTAL | | |
| Line 8 - Royalties; Child Care | I.D. | Amount |
| Bad Debts | 8001 | |
| Cash & Trade Discounts | 8002 | |
| Advances Reimbursements; Rtrns & Allowances | 8007 | |
| Other (Explain): | 8099 | |
| TOTAL | | |

| Line 9 - Wholesaling | I.D. | Amount |
|--|------|--------|
| Bad Debts | 0301 | |
| Cash & Trade Discounts | 0302 | |
| Interstate & Foreign Sales | 0304 | |
| Motor Vehicle Fuel Tax | 0305 | |
| Casual Sales; Accommodation Sales | 0306 | |
| Advances Reimbursements; Rtrns & Allowances | 0307 | |
| No Local Activity | 0308 | |
| Other (Explain): | 0399 | |
| TOTAL | | |
| Line 10 - Warehousing; Radio & TV... | I.D. | Amount |
| Bad Debts | 1101 | |
| Cash & Trade Discounts | 1102 | |
| Interstate & Foreign Sales | 1104 | |
| Advances Reimbursements; Rtrns & Allowances | 1107 | |
| Radio/TV Advertising | 1109 | |
| Other (Explain): | 1199 | |
| TOTAL | | |
| Line 11 - Public or Nonprofit Hospitals | I.D. | Amount |
| Bad Debts | 5501 | |
| Cash & Trade Discounts | 5502 | |
| Advances Reimbursements; Rtrns & Allowances | 5507 | |
| Other (Explain): | 5599 | |
| TOTAL | | |
| Line 12 - Cleanup of Radioactive Waste... | I.D. | Amount |
| Bad Debts | 8301 | |
| Cash & Trade Discounts | 8302 | |
| Interstate & Foreign Sales | 8304 | |
| Advances Reimbursements; Rtrns & Allowances | 8307 | |
| Other (Explain): | 8399 | |
| TOTAL | | |
| Line 13 - Service & Other Activities | I.D. | Amount |
| Bad Debts | 0401 | |
| Cash & Trade Discounts | 0402 | |
| Interstate & Foreign Sales | 0404 | |
| Advances Reimbursements; Rtrns & Allowances | 0407 | |
| Gambling; Prize; Cash Pay-Outs | 0410 | |
| Certain Initiation Fees; Dues; Contributions | 0411 | |
| Interest on Certain Invest/Loan/Obligations | 0412 | |
| Artistic/Cultural Activities | 0416 | |
| Other (Explain): | 0499 | |
| TOTAL | | |
| Line 14 - Retailing of Interstate Transport... | I.D. | Amount |
| Bad Debts | 1901 | |
| Cash & Trade Discounts | 1902 | |
| Interstate & Foreign Sales | 1904 | |
| Advances Reimbursements; Rtrns & Allowances | 1907 | |
| Consignment Sales | 1915 | |
| Other (Explain): | 1999 | |
| TOTAL | | |



**Not all deductions are allowable from
both Retailing and Retail Sales Tax.**

| Line 15 – Retailing (B&O) | I.D. | Amount |
|--|------|------------------|
| Bad Debts | 0201 | |
| Cash & Trade Discounts | 0202 | |
| Interstate & Foreign Sales | 0204 | |
| Motor Vehicle Fuel Tax | 0205 | |
| Advances Reimbursements; Rtrns & Allowances | 0207 | |
| No Local Activity | 0208 | |
| Casual Sales; Accommodation Sales | 0213 | |
| Tax in Gross | 0214 | |
| Consignment Sales | 0215 | 10,000 00 |
| Artistic/Cultural Activities | 0216 | |
| Presc. Drugs Sold by Pub. Oper/Nonprofit Hospitals | 0217 | |
| Other (Explain): | 0299 | |
| TOTAL | | 10,000 00 |
| Line 16 - Retail Sales Tax | I.D. | Amount |
| Bad Debts | 0101 | |
| Cash & Trade Discounts | 0102 | |
| Interstate & Foreign Sales | 0104 | |
| Tax in Gross | 0114 | |
| Sales to U.S. Government | 0118 | 16,000 00 |
| Motor Vehicle Fuel Sales | 0119 | |
| Prescription Drugs/Hearing Aids/Lenses/etc | 0121 | |
| Exempt Food Sales | 0122 | |
| Qualified Nonresident Sales | 0123 | |
| Trade-in Allowance | 0124 | |
| Newspapers | 0125 | |
| Certain Network Telephone Service | 0126 | |
| Sales to Indians with Delivery on the Reservation | 0128 | |
| Sales of Feed to Fish Farmers | 0129 | |
| Taxable Amount for Tax Paid at Source | 0130 | |
| Returns & Allowances | 0131 | |
| Sales to Nonprofit Organizations of Artistic/Cultural Art Objects for Displays | 0132 | |
| Ride-Sharing Vans | 0134 | |
| Purebred Livestock for Breeding | 0135 | |
| Tax Deferral/Investment Certificate No. _____ | 0136 | |
| Sale of Manufacturing Mach/Equip; Install Labor | 0156 | |
| Direct Pay Permits | 0170 | |
| Other (Explain): | 0199 | |
| TOTAL | | 16,000 00 |
| Line 45 - Water Distribution | I.D. | Amount |
| Bad Debts | 6001 | |
| Cash & Trade Discounts | 6002 | |
| Interstate & Foreign Sales | 6004 | |
| Amounts Paid to Another for Services Jointly Provided | 6039 | |
| Amounts Received by Nonprofit Water Association for Capital Projects | 6040 | |
| Amounts Derived From Distribution of Water Through Irrigation Systems | 6041 | |
| Other (Explain): | 6099 | |
| TOTAL | | |
| Line 46 - Sewer Collection | I.D. | Amount |
| Bad Debts | 6101 | |
| Cash & Trade Discounts | 6102 | |
| Amounts Paid to Another for Services Jointly Provided | 6139 | |
| Other (Explain): | 6199 | |
| TOTAL | | |

| Line 47 – Power | I.D. | Amount |
|--|------|--------|
| Bad Debts | 4901 | |
| Cash & Trade Discounts | 4902 | |
| Interstate & Foreign Sales | 4904 | |
| Amounts Paid to Another for Services Jointly Provided | 4939 | |
| Amounts Expend. to Improve Consumer's Efficiency of Energy | 4942 | |
| Low Density/Wholesale Power Costs | 4947 | |
| Other (Explain): | 4999 | |
| TOTAL | | |
| Line 48 - Gas Distribution; Telegraph | I.D. | Amount |
| Bad Debts | 2601 | |
| Cash & Trade Discounts | 2602 | |
| Interstate & Foreign Sales | 2604 | |
| Amounts Paid to Another for Services Jointly Provided | 2639 | |
| Other (Explain): | 2699 | |
| TOTAL | | |
| Line 49 - Motor Transportation; Railroad... | I.D. | Amount |
| Bad Debts | 0801 | |
| Cash & Trade Discounts | 0802 | |
| Interstate & Foreign Sales | 0804 | |
| Amounts Paid to Another for Services Jointly Provided | 0839 | |
| Other (Explain): | 0899 | |
| TOTAL | | |
| Line 50 - Urban Transportation; Vessels... | I.D. | Amount |
| Bad Debts | 1201 | |
| Cash & Trade Discounts | 1202 | |
| Interstate & Foreign Sales | 1204 | |
| Amounts Paid to Another for Services Jointly Provided | 1239 | |
| Other (Explain): | 1299 | |
| TOTAL | | |
| Line 51 - Other Public Service Business | I.D. | Amount |
| Bad Debts | 1301 | |
| Cash & Trade Discounts | 1302 | |
| Interstate & Foreign Sales | 1304 | |
| Amounts Paid to Another for Services Jointly Provided | 1339 | |
| Other (Explain): | 1399 | |
| TOTAL | | |
| Line 52 - Tobacco Products | I.D. | Amount |
| Interstate & Foreign Sales | 2004 | |
| Sales to U.S. Government | 2018 | |
| Returned/Destroyed Goods | 2043 | |
| Other (Explain): | 2099 | |
| TOTAL | | |
| Line 53 - Refuse Collection | I.D. | Amount |
| Bad Debts | 6401 | |
| Sales to U.S. Government | 6418 | |
| Sales to Other Refuse/Solid Waste Collectors | 6445 | |
| Other (Explain): | 6499 | |
| TOTAL | | |
| Line 54 - Petroleum Tax | I.D. | Amount |
| Petroleum Products Exported Out of State | 5746 | |
| Other (Explain): | 5799 | |
| TOTAL | | |
| Line 55 - Hazardous Substance | I.D. | Amount |
| Other (Explain): | 6599 | |
| TOTAL | | |

